



**VIRGIN ISLANDS**

# INTERNATIONAL TAX AUTHORITY

INTEGRITY | TRANSPARENCY | ACCESSIBILITY

**LIST OF PARTICIPATING JURISDICTIONS ISSUED BY THE INTERNATIONAL TAX AUTHORITY IN ACCORDANCE WITH SECTION 25 (3) OF THE MUTUAL LEGAL ASSISTANCE (TAX MATTERS) ACT, 2003 AS AMENDED BY ACT NO. 17 OF 2015 (the "Act")**



**VIRGIN ISLANDS  
INTERNATIONAL  
TAX AUTHORITY**

## Common Reporting Standard List of Participating Jurisdictions

[Gazetted 8<sup>th</sup> February, 2024]

In accordance with section 25 (3) of the Act, the following is the list of countries/jurisdictions that are to be treated as Participating Jurisdictions for the purposes of the Common Reporting Standard contained in Schedule 1 of the aforementioned Act.

Albania	Faroe Islands	Lithuania
Andorra	Finland	Luxembourg
Antigua & Barbuda	France	Malaysia
Argentina	Germany	Malta
Australia	Ghana	Mauritius
Austria	Greece	Mexico
Azerbaijan	Greenland	Monaco
Barbados	Grenada	Netherlands
Belgium	Guernsey	New Zealand
Brazil	Hong Kong, China	Nigeria
Bulgaria	Hungary	Norway
Canada	Iceland	Pakistan
Chile	India	Panama
China	Indonesia	Peru
Colombia	Ireland	Poland
Cook Islands	Isle of Man	Portugal
Costa Rica	Israel	Russia
Croatia	Italy	Saint Kitts and Nevis
Curacao	Japan	Saint Lucia
Cyprus	Korea	San Marino
Czech Republic	Latvia	Saudi Arabia
Denmark	Liechtenstein	Seychelles
Ecuador	Sweden	Singapore
Estonia	Switzerland	Slovak Republic
Slovenia	Turkey	United Kingdom
South Africa		Uruguay
Spain		

Dated this 5<sup>th</sup> day of February 2024.

### International Tax Authority

Peace House  
Pickering Drive  
Road Town, Tortola VG1110  
Virgin Islands

Telephone: (284) 394 4415

Email: [info@bviita.vg](mailto:info@bviita.vg)